

# APPLICATION FOR EXEMPTION FROM AUDIT

## SHORT FORM

NAME OF GOVERNMENT  
ADDRESS

Two Buttes Metropolitan Recreation District
P.O. Box 81
Two Buttes, CO 81084
Sheryl Ausmus
719-529-1171
Sherylausmus53@gmail.com

For the Year Ended  
12/31/18  
or fiscal year ended:

CONTACT PERSON  
PHONE  
EMAIL  
FAX

### PART 1 - CERTIFICATION OF PREPARER

I certify that I am skilled in governmental accounting and that the information in the application is complete and accurate, to the best of my knowledge.

NAME:  
TITLE  
FIRM NAME (if applicable)  
ADDRESS  
PHONE  
DATE PREPARED

Mari Lee Freiburger
Owner
This N' That
1173 Main
Springfield, CO 81073
3/6/2019

### PREPARER (SIGNATURE REQUIRED)

Mari Lee Freiburger

Please indicate whether the following financial information is recorded using Governmental or Proprietary fund types

<b>GOVERNMENTAL</b> <small>(MODIFIED ACCRUAL BASIS)</small>	<b>PROPRIETARY</b> <small>(CASH OR BUDGETARY BASIS)</small>
<input type="checkbox"/>	<input checked="" type="checkbox"/>

## PART 2 - REVENUE

REVENUE: All revenues for all funds must be reflected in this section, including proceeds from the sale of the government's land, building, and equipment, and proceeds from debt or lease transactions. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
2-1	Taxes: Property (report mills levied in Question 10-6)	\$ 9,851	
2-2	Specific ownership	\$ 618	
2-3	Sales and use	\$ 540	
2-4	Oth Delinquent, Homestead, Penalty	\$ 155	
2-5	Licenses and permits	\$ -	
2-6	Intergovernmental: Grants	\$ -	
2-7	Conservation Trust Funds (Lottery)	\$ 2,870	
2-8	Highway Users Tax Funds (HUTF)	\$ -	
2-9	Other (specify):	\$ -	
2-10	Charges for services	\$ -	
2-11	Fines and forfeits	\$ -	
2-12	Special assessments	\$ -	
2-13	Investment income	\$ 125	
2-14	Charges for utility services	\$ -	
2-15	Debt proceeds (should agree with line 4-4, column 2)	\$ -	
2-16	Lease proceeds	\$ -	
2-17	Developer Advances received (should agree with line 4-4)	\$ -	
2-18	Proceeds from sale of capital assets	\$ -	
2-19	Fire and police pension	\$ -	
2-20	Donations	\$ -	
2-21	Events	\$ 350	
2-22		\$ -	
2-23		\$ -	
2-24	(add lines 2-1 through 2-23) TOTAL REVENUE	\$ 14,509	

## PART 3 - EXPENDITURES

EXPENDITURES: All expenditures for all funds must be reflected in this section, including the purchase of capital assets and principal and interest payments on long-term debt. Financial information will not include fund equity information.

Line#	Description	Round to nearest Dollar	Please use this space to provide any necessary explanations
3-1	Administrative	\$ -	
3-2	Salaries	\$ -	
3-3	Payroll taxes	\$ -	
3-4	Contract services	\$ 80	
3-5	Employee benefits	\$ -	
3-6	Insurance	\$ 2,912	
3-7	Accounting and legal fees	\$ -	
3-8	Repair and maintenance	\$ 179	
3-9	Supplies	\$ 174	
3-10	Utilities and telephone	\$ 2,865	
3-11	Fire/Police	\$ -	
3-12	Streets and highways	\$ -	
3-13	Public health	\$ -	
3-14	Culture and recreation	\$ -	
3-15	Utility operations	\$ -	
3-16	Capital outlay	\$ -	
3-17	Debt service principal (should agree with Part 4)	\$ -	
3-18	Debt service interest	\$ -	
3-19	Repayment of Developer Advance Principal (should agree with line 4-4)	\$ -	
3-20	Repayment of Developer Advance Interest	\$ -	
3-21	Contribution to pension plan (should agree to line 7-2)	\$ -	
3-22	Contribution to Fire & Police Pension Assoc. (should agree to line 7-2)	\$ -	
3-23	Treasurer's Fees	\$ 524	
3-24	Cleaning	\$ 165	
3-25	Election	\$ 50	
3-26	(add lines 3-1 through 3-24) TOTAL EXPENDITURES	\$ 6,949	

If TOTAL REVENUE (Line 2-24) or TOTAL EXPENDITURES (Line 3-26) are GREATER than \$100,000 - STOP. You may not use this form. Please use the "Application for Exemption from Audit - LONG FORM".

## PART 4 - DEBT OUTSTANDING, ISSUED, AND RETIRED

Please answer the following questions by marking the appropriate boxes.

- 4-1 Does the entity have outstanding debt? Yes  No   
 If Yes, please attach a copy of the entity's Debt Repayment Schedule.
- 4-2 Is the debt repayment schedule attached? If no, MUST explain: Yes  No

- 4-3 Is the entity current in its debt service payments? If no, MUST explain: Yes  No

NA

Please complete the following debt schedule, if applicable: (please only include principal amounts)(enter all amount as positive numbers)	Outstanding at end of prior year*	Issued during year	Retired during year	Outstanding at year-end
General obligation bonds	\$ -	\$ -	\$ -	\$ -
Revenue bonds	\$ -	\$ -	\$ -	\$ -
Notes/Loans	\$ -	\$ -	\$ -	\$ -
Leases	\$ -	\$ -	\$ -	\$ -
Developer Advances	\$ -	\$ -	\$ -	\$ -
Other (specify):	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*must tie to prior year ending balance

Please answer the following questions by marking the appropriate boxes.

- 4-5 Does the entity have any authorized, but unissued, debt? Yes  No

If yes: How much? \$ -

Date the debt was authorized: \_\_\_\_\_

- 4-6 Does the entity intend to issue debt within the next calendar year? Yes  No

If yes: How much? \$ -

- 4-7 Does the entity have debt that has been refinanced that it is still responsible for? Yes  No

If yes: What is the amount outstanding? \$ -

- 4-8 Does the entity have any lease agreements? Yes  No

If yes: What is being leased? \_\_\_\_\_

What is the original date of the lease? \_\_\_\_\_

Number of years of lease? \_\_\_\_\_

- Is the lease subject to annual appropriation? Yes  No

What are the annual lease payments? \$ -

Please use this space to provide any explanations or comments:

## PART 5 - CASH AND INVESTMENTS

Please provide the entity's cash deposit and investment balances.

	Amount	Total
5-1 YEAR-END Total of ALL Checking and Savings Accounts	\$ 48,307	
5-2 Certificates of deposit	\$ -	
<b>Total Cash Deposits</b>		<b>\$ 48,307</b>
Investments (if investment is a mutual fund, please list underlying investments):		
_____	\$ -	
_____	\$ -	
5-3 _____	\$ -	
_____	\$ -	
<b>Total Investments</b>		<b>\$ -</b>
<b>Total Cash and Investments</b>		<b>\$ 48,307</b>

Please answer the following questions by marking in the appropriate boxes

- 5-4 Are the entity's Investments legal in accordance with Section 24-75-601, et. seq., C.R.S.? Yes  No  N/A
- 5-5 Are the entity's deposits in an eligible (Public Deposit Protection Act) public depository (Section 11-10.5-101, et seq. C.R.S.)? Yes  No  N/A

If no, MUST use this space to provide any explanations:

## PART 6 - CAPITAL ASSETS

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 6-1 Does the entity have capital assets?
- 6-2 Has the entity performed an annual inventory of capital assets in accordance with Section 29-1-506, C.R.S.,? If no, MUST explain:

6-3 Complete the following capital assets table:

	Balance - beginning of the year*	Additions (Must be included in Part 3)	Deletions	Year-End Balance
Land	\$ 6,000	\$ -	\$ -	\$ 6,000
Buildings	\$ 14,000	\$ -	\$ -	\$ 14,000
Machinery and equipment	\$ 2,500	\$ -	\$ -	\$ 2,500
Furniture and fixtures	\$ 1,745	\$ -	\$ -	\$ 1,745
Infrastructure	\$ -	\$ -	\$ -	\$ -
Construction In Progress (CIP)	\$ -	\$ -	\$ -	\$ -
Other (explain):	\$ -	\$ -	\$ -	\$ -
Accumulated Depreciation	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 24,245</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,245</b>

Please use this space to provide any explanations or comments:

## PART 7 - PENSION INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No

- 7-1 Does the entity have an "old hire" firemen's pension plan?
- 7-2 Does the entity have a volunteer firemen's pension plan?

If yes: Who administers the plan?

Indicate the contributions from:

Tax (property, SO, sales, etc.):	\$ -
State contribution amount:	\$ -
Other (gifts, donations, etc.):	\$ -
<b>TOTAL</b>	<b>\$ -</b>
What is the monthly benefit paid for 20 years of service per retiree as of Jan	\$ -

Please use this space to provide any explanations or comments:

## PART 8 - BUDGET INFORMATION

Please answer the following questions by marking in the appropriate boxes.

Yes                      No                      N/A

- 8-1 Did the entity file a budget with the Department of Local Affairs for the current year in accordance with Section 29-1-113 C.R.S.?

- 8-2 Did the entity pass an appropriations resolution, in accordance with Section 29-1-108 C.R.S.? If no, MUST explain:

If yes: Please indicate the amount budgeted for each fund for the year reported:

General Fund	\$ 45,816

## PART 9 - TAXPAYER'S BILL OF RIGHTS (TABOR)

Please answer the following question by marking in the appropriate box

- |            |  | Yes                                 | No                       |
|------------|--|-------------------------------------|--------------------------|
| <b>9-1</b> | <b>Is the entity in compliance with all the provisions of TABOR [State Constitution, Article X,</b>  | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|            | <small>Note: An election to exempt the government from the spending limitations of TABOR does not exempt the government from the 3 percent emergency reserve requirement. All governments should determine if they meet this requirement of TABOR.</small> |                                     |                          |

If no, MUST explain:

## PART 10 - GENERAL INFORMATION

Please answer the following questions by marking in the appropriate boxes.

- |             |  | Yes                      | No                                  |
|-------------|--|--------------------------|-------------------------------------|
| <b>10-1</b> | <b>Is this application for a newly formed governmental entity?</b>                 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| If yes:     | <b>Date of formation:</b> <input style="width: 450px; height: 15px;" type="text"/> |                          |                                     |
| <b>10-2</b> | <b>Has the entity changed its name in the past or current year?</b>                | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If yes: **Please list the NEW name & PRIOR name:**

- |             |   |                                     |                          |
|-------------|---|-------------------------------------|--------------------------|
| <b>10-3</b> | <b>Is the entity a metropolitan district?</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|---|-------------------------------------|--------------------------|

**Please indicate what services the entity provides:**

- |             |   |                          |                                     |
|-------------|---|--------------------------|-------------------------------------|
| <b>10-4</b> | <b>Does the entity have an agreement with another government to provide services?</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|---|--------------------------|-------------------------------------|

If yes: **List the name of the other governmental entity and the services provided:**

- |             |  |                          |                                     |
|-------------|--|--------------------------|-------------------------------------|
| <b>10-5</b> | <b>Has the district filed a <i>Title 32, Article 1 Special District Notice of Inactive Status</i> during</b> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
|-------------|--|--------------------------|-------------------------------------|

If yes: **Date Filed:**

- |             |  |                                     |                          |
|-------------|--|-------------------------------------|--------------------------|
| <b>10-6</b> | <b>Does the entity have a certified Mill Levy?</b> | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
|-------------|--|-------------------------------------|--------------------------|

If yes:

**Please provide the following mills levied for the year reported (do not report \$ amounts):**

Bond Redemption mills	-
General/Other mills	10.42
<b>Total mills</b>	<b>10.42</b>

Please use this space to provide any explanations or comments:

## PART 11 - GOVERNING BODY APPROVAL

Please answer the following question by marking in the appropriate box

YES

NO

- 12-1 If you plan to submit this form electronically, have you read the new Electronic Signature Policy?  YES  NO

### Office of the State Auditor — Local Government Division - Exemption Form Electronic Signatures Policy and Procedure

#### Policy - Requirements

The Office of the State Auditor Local Government Audit Division may accept an electronic submission of an application for exemption from audit that includes governing board signatures obtained through a program such as DocuSign or Echosign. Required elements and safeguards are as follows:

- The preparer of the application is responsible for obtaining board signatures that comply with the requirement in Section 29-1-604 (3), C.R.S., that states the application shall be personally reviewed, approved, and signed by a majority of the members of the governing body.
- The application must be accompanied by the signature history document created by the electronic signature software. The signature history document must show when the document was created and when the document was emailed to the various parties, and include the dates the individual board members signed the document. The signature history must also show the individuals' email addresses and IP address.
- Office of the State Auditor staff will not coordinate obtaining signatures.

**The application for exemption from audit form created by our office includes a section for governing body approval. Local governing boards note their approval and submit the application through one of the following three methods:**

- 1) Submit the application in hard copy via the US Mail including original signatures.
- 2) Submit the application electronically via email and either,
  - a. Include a copy of an adopted resolution that documents formal approval by the Board, or
  - b. Include electronic signatures obtained through a software program such as DocuSign or Echosign in accordance with the requirements noted above.

Print the names of ALL current governing board members below.

A MAJORITY of the governing board members must complete and sign in the column below.

Board Member 1	Print Board Member's Name <b>Steve Backert</b>	I Steve Backert , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u><i>Steve Backert</i></u> Date: <u>3-30-19</u> My term Expires: 2022
Board Member 2	Print Board Member's Name <b>Laroy Haddock</b>	I Laroy Haddock , attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: 2022
Board Member 3	Print Board Member's Name <b>Sheryl Ausmus</b>	I Sheryl Ausmus, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u><i>Sheryl Ausmus</i></u> Date: <u>3-30-19</u> My term Expires: 2020
Board Member 4	Print Board Member's Name <b>Lynn Orebaugh</b>	I Lynn Orebaugh, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u><i>Lynn Orebaugh</i></u> Date: <u>3-30-19</u> My term Expires: 2020
Board Member 5	Print Board Member's Name <b>Donna Wood</b>	I Donna Wood, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed <u><i>Donna Wood</i></u> Date: <u>4-11-19</u> My term Expires: 2022
Board Member 6	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____
Board Member 7	Print Board Member's Name	I _____, attest I am a duly elected or appointed board member, and that I have personally reviewed and approve this application for exemption from audit. Signed _____ Date: _____ My term Expires: _____

TWO BUTTES METROPOLITAN RECREATION AND PARK DISTRICT

PO BOX 19

TWO BUTTES, CO 81084

RESOLUTION/ORDINANCE FOR EXEMPTION FROM AUDIT

A RESOLUTION/ORDINANCE APPROVING AN EXEMPTION FROM AUDIT FOR FISCAL YEAR 2019  
TWO BUTTES METROPOLITAN RECREATION AND PARK DISTRICT, STATE OF COLORADO

WHEREAS, the Board of Directors of the Two Buttes Metropolitan Recreation and Park District wishes to claim exemption from the audit requirement of Section 29-1-603, C.R.S.; and

WHEREAS, Section 29-1-604, C.R.S., states that any local government where neither revenues nor expenditures exceed seven hundred fifty thousand dollars may, with the approval of the State Auditor, be exempt from the provision of Section 29-1-603, C.R.S.; and

WHEREAS, neither revenues nor expenditures for Two Buttes Metropolitan Recreation and Park District exceeded \$100,000 for fiscal Year 2018 and

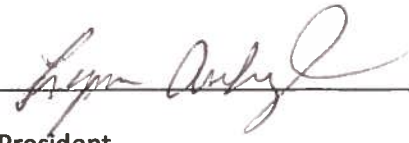
WHEREAS, an application for exemption from audit for Two Buttes Metropolitan Recreation and Park District has been prepared by Mari Lee Freiberger, an independent accountant with knowledge of governmental accounting and

WHEREAS, said application for exemption from audit has been completed in accordance with regulation, issued by the State Auditor.

NOW THEREFORE, be it resolved/ordained by the Board of Directors of the Two Buttes Metropolitan Recreation and Park District that the application for exemption from audit for Two Buttes Metropolitan Recreation and Park District for the Fiscal Year ended December 31, 2018, has been personally reviewed and is hereby approved by a majority of the Board of Directors of the Two Buttes Metropolitan Recreation and Park District; that those members of the Board of Directors have signified their approval by signing below; and that this resolution shall be attached to, and shall become a part, of the application for exemption from audit of the Two Buttes Metropolitan Recreation and Park District for the fiscal year ended December 31, 2018.

ADOPTED THIS 30 DAY OF March, A.D., 2019

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\_\_\_\_\_

President

  
\_\_\_\_\_

Secretary/Treasurer

Members

Term

Of Board of Directors

Expires

Signatures

Steve Backert

2022

  
\_\_\_\_\_

Laroy Haddock

2022

  
\_\_\_\_\_

Sheryl Ausmus

2020

  
\_\_\_\_\_

Lynn Orebaugh

2020

  
\_\_\_\_\_

Donna Wood

2020

  
\_\_\_\_\_